

4120 - Other Accrued Liabilities  
6723 - Human Resources

v) Relative Value: Revenue

Allocation based upon total nonregulated revenue (Accounts 50xx-52xx) as a percentage of total revenue (Accounts 50xx-52xx).

This apportionment basis is used to allocate selected cost pools in the following USOA- Part 32 accounts:

4040 - Customer Deposits  
5301 - Uncollectible Revenue - Telecommunications  
5302 - Uncollectible Revenue - Other  
6623 - Customer Service Expense  
7240 - Operating Other Taxes

w) Relative Value: Associated Primary Plant Accounts

Allocation based upon the total nonregulated investment for each Telephone Plant In Service account (accounts 2112-2441) as a percentage of the total company investment for each Telephone Plant In Service account (accounts 2112-2441). Analysis is performed monthly.

This apportionment basis is used to allocate selected cost pools in the following USOA Part 32 accounts:

2003 - Telecommunications Plant Under Construction - Short Term  
2005 - Telecommunications Plant Adjustment  
3100 - Accumulated Depreciation  
3600 - Accumulated Amortization - Other  
4100 - Net Current Deferred Operating Income Taxes  
4340 - Net Noncurrent Deferred Operating Income Taxes  
6561 - Depreciation Expense - Telecommunications Plant in Service  
6565 - Amortization Expense - Other  
7250 - Provision for Deferred Operating Income Taxes - Net

x) Relative Portion of Prior Months Wages and Salaries of those employees served by the Motor Pool.

The Motor Pool serves all CTC-NY employees. Therefore, this allocation is based upon total nonregulated wages and salaries expense (61xx - 66xx accounts) for the current year, excluding current month, as a percentage of total wages and salaries expense

(61xx - 66xx accounts) for the current year, excluding current month. To make the calculation for January, use prior year data.

This apportionment basis is used to allocate selected cost pools in the following USOA- Part 32 account:

2112 - Motor Vehicles

y) Relative Portion of the Common Cost Pool in Account 2121

Allocation is made based upon the total nonregulated portion of the common cost pools in Account 2121 Buildings as a percentage of the total common cost pools in Account 2121 Buildings. The common cost pools in Account 2121 are: Common-Regulated, Common-Nonregulated, Common-Central Office, Common-Distribution Services, Common-Network Operations, Common-Customer Operations, Common-Corporate Operations.

This apportionment basis is used to allocate selected cost pools in the following USOA - Part 32 account:

2111 - Land

z) Relative Investment in the Common Cost Pools in Account 2112, Excluding Common Central Office and Common Distribution Services

Allocation is made based upon the total nonregulated portion of the Common-Network Operations, Common-Customer Operations, Common-Corporate Operations and Common-Motor Pool cost pools in Account 2112 Motor Vehicles as a percentage of the total Common-Network Operations, Common-Customer Operations, Common-Corporate Operations and Common-Motor Pool cost pools in Account 2112 Motor Vehicles.

This apportionment basis is used to allocate selected cost pools in the following USOA - Part 32 account:

6112 - Motor Vehicle Expense

aa) Relative Value: Associated Primary Plant Accounts - Plant Matrix

Allocation based upon the total nonregulated investment for each plant matrix in Account 2681 Capital Leases and Account 2682 Leasehold Improvements as a percentage of total company investment for each plant matrix in Account 2681 Capital Leases and Account 2682 Leasehold Improvements. Analysis is performed monthly.

This apportionment basis is used to allocate selected cost pools in the following USOA Part 32 accounts:

- 2682 - Leasehold Improvements
- 3410 - Accumulated Amortization - Capital Leases
- 3420 - Accumulated Amortization - Leasehold Improvements
- 6563 - Amortization Expense - Tangible

bb) Relative Value: Directory Revenue

Allocation based upon total nonregulated directory revenue (Account 5230) as a percentage of total directory revenue (Account 5230).

This apportionment basis is used to allocate selected cost pools in the following USOA- Part 32 accounts:

- 6622 - Number Services

2) Allocation Based on Special Study

In some instances special studies are needed to apportion accounts or cost pools between regulated and nonregulated operations. The special studies performed by Citizens to develop allocation factors are described below:

a. Network Administration Service Order Dispatch and Completion Activity Special Study

Wages and salaries associated with service order dispatch and completion activities in Account 6532, Network Administration, and Account 6623, Customer Services, are allocated to regulated or nonregulated activities based on a study of service orders. All service orders from a two month representative period are counted to compute the ratio of nonregulated service orders to total service orders. Service order activity does not vary significantly from month to month. This study will be performed annually, or more frequently, if significant changes occur in the service order dispatch and completion functions.

This apportionment basis is used to allocate selected pools in the following USOA Part 32 accounts:

- 6532 - Network Administration Expense
- 6623 - Customer Service Expense

b. Repair Ticket Special Study

The purpose of this study is to determine the allocation of Repair Bureau expense (one of the cost pools in Account 6532, Network Administration) and Subscriber Line Testing expense (one of the cost pools in Account 6533, Testing Expense). All trouble reports from a two month representative period are counted to compute the ratio of nonregulated trouble reports to total trouble reports. Trouble report activity does not vary significantly from month to month. The study will be updated annually or whenever a significant change occurs in the Repair Bureau or Subscriber Line Testing functions.

This apportionment basis is used to allocate selected cost pools in various USOA - Part 32 accounts:

6532 - Network Administration Expense  
6533 - Testing Expense

c) No Access/No Trouble

Allocation based upon the total counts incurred for nonregulated trouble dispatch, as a percentage of total counts incurred for regulated and nonregulated trouble dispatch, plus twenty-five percent of the regulated counts incurred for trouble dispatch.

This apportionment basis is used to allocate selected cost pools in the following USOA-Part 32 accounts:

6311 - Station Apparatus Expenses  
6341 - Large Private Branch Exchange Expense  
6362 - Other Terminal Equipment Expense

3) General Allocator

The General Allocator is used to allocate costs that cannot be allocated on the basis of cost causational factors such as relative use or relative time. The FCC requires the General Allocator to be computed by using a ratio comprised of all directly assigned, directly attributed, and indirectly attributed cost pools for the 6xxx accounts.

Furthermore, in the Order on Reconsideration released October 16, 1987, the FCC stated that the General Allocator should be based on quarterly data collected in the three month period ending two months before the current month. For example, the General Allocator for July would be based on February, March, and April data; for August, it would be based on March, April, and May data.

This apportionment basis is used to allocate selected cost pools in the following USOA - Part 32 accounts:

- 4360 - Other Deferred Credits
- 6711 - Executive
- 6721 - Accounting and Finance
- 6722 - External Relations
- 6728 - Other General and Administrative
- 7370 - Special Charges

#### 4) Marketing Allocator

This allocator is used to apportion any cost pool of Product Management, Sales, or Advertising expense (Accounts 6611, 6612, and 6613, respectively) for which measures of cost behavior are not available. The Marketing Allocator is based on the ratio of nonregulated current year salaries and wages, not including current month, to total current year salaries and wages, not including current month, for the marketing cost pools in Accounts 6611, 6612, and 6613, in accordance with the requirements in the Orders in CC Docket No. 86-111. When calculating January, use the prior year's salaries and wages. At the present time, there are no marketing-related expenses charged to Account 6623, Customer Services or Account 6722, External Relations. Therefore, there are no cost pools from these accounts included in the Marketing General Allocator. If, in the future, such marketing-related expenses are to be charged to these accounts, updates will be made to the Cost Apportionment Table and the method used to develop the Marketing General Allocator, in both this Cost Allocation Manual and the program logic implementing the Cost Allocation Manual.

This apportionment basis is used to allocate selected pools in the following USOA - Part 32 accounts:

- 6611 - Product Management
- 6612 - Sales
- 6613 - Product Advertising

#### 5) Income Tax Allocator

Operating Federal Income Taxes, Account 7220, and Operating State and Local Income Taxes, Account 7230, are allocated between regulated and nonregulated activities based on annual book taxable income.

Annual book taxable income is calculated from the results for the year as shown below:

Operating Revenue	(Accounts 5XXX)
less Operating Expense	(Accounts 6XXX)
less Operating Other Taxes	(Account 7240)
less Fixed Charges	(Accounts 75XX)
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equals Annual Book Taxable Income	
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An annual book taxable income ratio is calculated by dividing nonregulated book taxable income for the period by total book taxable income for the period.

This apportionment basis is used to allocate selected cost pools in the following USOA - Part 32 accounts:

- 7220 - Operating Federal Income Taxes
- 7230 - Operating State and Local Income Taxes

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
1220 Materials and Supplies	Regulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Nonregulated	Direct Assignment	
	Common	Cost Pool Equals Residual of Account	Relative Value: Materials and Supplies	Indirect Attribution	
1438 Deferred Maintenance and Retirements	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Charges to this account may be made only upon the FCC direction or approval; refer to 47 CFR, Sec. 32. 1438
1439 Deferred Charges	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	Wages and Salaries booked to operating expense Accounts 6112 through 6728 are identified by subaccount. The proportion of nonregulated to total directly assigned and attribute wages.  Contains the deferred costs not identified in other cost pools. Amounts will be excluded from the ratemaking and separation processes.
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	
	Benefits Held in Suspense for Clearance	Individual Transaction Analysis	Relative Value: Total Operating Salaries and Wages Expense	Indirect Attribution	
	Amounts Held in Suspense for Clearance to Final Account and Residual	Individual Transaction Analysis	Relative Value: Telephone Plant in Service	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2002 Property Held for Future Telecommunications Use	Not Applicable	None	None	None	There is no Property Held for Future Telecommunications Use.
2003 Telecommunications Plant Under Construction - Short Term	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts	Indirect Attribution	The nonregulated portion of the cost pool will be computed by applying the ratio of nonregulated to total investment in the related plant in service account. For example, if the cost is comprised of investment in Central Office Switching Equipment, the nonregulated portion of this cost pool will be computed by multiplying the ratio of nonregulated to total investment in Central Office Switching Equipment, Account 2212, to this cost pool.
2005 Telecommunications Plant Adjustment	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts	Indirect Attribution	



ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2111 Land	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	
	Common	Cost Pool Equals Residual of Account	Relative Portion of the Common Cost Pools in Account 2121	Indirect Attribution	
2112 Motor Vehicles	Regulated	Motor Vehicle Usage Study	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Motor Vehicle Usage Study	Directly Assigned to Nonregulated	Direct Assignment	
	Common - Central Office Motor Vehicles	Motor Vehicle Usage Study	Central Office - Salaries and Wages	Indirect Attribution	
	Common - Distribution Services Motor Vehicles	Motor Vehicle Usage Study	Distribution Services - Salaries and Wages	Indirect Attribution	
	Common - Network Operations Motor Vehicles	Motor Vehicle Usage Study	Network Operations - Salaries and Wages	Indirect Attribution	
	Common - Customer Operations Motor Vehicles	Motor Vehicle Usage Study	Customer Operations - Salaries and Wages	Indirect Attribution	
	Common - Corporate Operations Motor Vehicles	Motor Vehicle Usage Study	Corporate Operations - Salaries and Wages	Indirect Attribution	
	Common - Motor Pool	Motor Vehicle Usage Study	Relative Portion of Prior Months Wages and Salaries of those employees served by the Motor Pool.	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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2113 Aircraft	Not Applicable	None	None	None	There is no investment in Aircraft.
2114 Special Purpose Vehicles	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Special Purpose Vehicles are used in connection with construction, repair, and maintenance of cable and wire facilities.
2115 Garage Work Equipment	Same as Account	Cost Pool Equals Account	Relative Value: Motor Vehicles and Special Purpose Vehicles	Indirect Attribution	
2116 Other Work Equipment	Same as Account	Cost Pool Equals Account	Relative Value: Materials and Supplies	Indirect Attribution	Other Work Equipment is used in connection with construction, repair, and maintenance of information, origination/termination equipment and cable and wire facilities

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2121 Buildings	Regulated	Building Usage Study	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Building Usage Study	Directly Assigned to Nonregulated	Direct Assignment	
	Common-Regulated	Building Usage Study	Directly Assigned to Regulated	Direct Attribution	
	Common - Nonregulated	Building Usage Study	Directly Assigned to Nonregulated	Direct Attribution	
	Common - Central Office Buildings	Building Usage Study	Relative Value: Common Central Office Equipment Investment	Indirect Attribution	
	Common - Distribution Services Buildings	Building Usage Study	Distribution Services - Salaries and Wages	Indirect Attribution	
	Common - Network Operations Buildings	Building Usage Study	Network Operations - Salaries and Wages	Indirect Attribution	
	Common - Customer Operations Buildings	Building Usage Study	Customer Operations - Salaries and Wages	Indirect Attribution	
	Common - Corporate Operations Buildings	Building Usage Study	Corporate Operations - Salaries and Wages	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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2122 Furniture	Same as Account	Cost Pool Equals Account	Relative Value: Total Operating Salaries and Wages Expense	Indirect Attribution	
2123 Office Equipment	Same as Account	Cost Pool Equals Account	Relative Value: Total Operating Salaries and Wages Expense	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2124 General Purpose Computers	Regulated	General Purpose Computer Usage Study	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	General Purpose Computer Usage Study	Directly Assigned to Nonregulated	Direct Assignment	
	Common - Regulated	General Purpose Computer Usage Study	Directly Assigned to Regulated	Direct Attribution	
	Common Nonregulated	General Purpose Computer Usage Study	Directly Assigned to Nonregulated	Direct Attribution	
	Common - Central Office General Purpose Computers	General Purpose Computer Usage Study	Relative Value: Common Central Office Equipment Investment	Indirect Attribution	
	Common - Distribution Services General Purpose Computers	General Purpose Computer Usage Study	Distribution Services - Salaries and Wages	Indirect Attribution	
	Common - Network Operations General Purpose Computers	General Purpose Computer Usage Study	Network Operations - Salaries and Wages	Indirect Attribution	
	Common - Customer Operations General Purpose Computers	General Purpose Computer Usage Study	Customer Operations - Salaries and Wages	Indirect Attribution	
	Common - Corporate Operations General Purpose Computers	General Purpose Computer Usage Study	Corporate Operations - Salaries and Wages	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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2211 Analog Electronic Switching	Regulated	Cost Pools Equals Account	Directly Assigned to Regulated	Direct Assignment	Analog Electronic Switching investment is currently used exclusively in regulated activities. In the event that this investment is used for nonregulated activities, special studies will be undertaken to determine the appropriate allocation.
2212 Digital Electronic Switching	Regulated	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Digital Electronic Switching investment is currently used exclusively in regulated activities. In the event that this investment is used for nonregulated activities, special studies will be undertaken to determine the appropriate allocation.
2215 Electro-Mechanical Switching	Regulated	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Electro-Mechanical Switching investment is currently used exclusively in regulated activities. In the event that this investment is used for nonregulated activities, special studies will be undertaken to determine the appropriate allocation.
2220 Operator Systems	Regulated	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Operator Systems investment is currently used exclusively in regulated activities. In the event that this investment is used for nonregulated activities, special studies will be undertaken to determine the appropriate allocation.
2231 Radio Systems	Regulated	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
2232 Circuit Equipment	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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2311 Station Apparatus	Regulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Regulated	Direct Assignment	Cost associated with investment in Station Apparatus which is used entirely for the provision of regulated service
	Nonregulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Nonregulated	Direct Assignment	Cost associated with investment in Station Apparatus which is used entirely for the provision of nonregulated service
2321 Customer Premises Wiring	Nonregulated	Cost Pool Equals Account	Directly Assigned to Nonregulated	Direct Assignment	
2341 Large Private Branch Exchanges	Regulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Regulated	Direct Assignment	Costs associated with Large Private Branch Exchange Equipment that is used entirely in the provision of regulated services
	Nonregulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Nonregulated	Direct Assignment	Costs associated with Large Private Branch Exchange Equipment that is used entirely in the provision of nonregulated services.
2351 Public Telephone Terminal Equipment	Same as Account	Cost Pool Equals Account	Directly Assigned to Nonregulated	Direct Assignment	
2362 Other Terminal Equipment	Regulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Regulated	Direct Assignment	Investment in regulated Other Terminal Equipment is tracked by separate subsystem codes.
	Nonregulated	Cost Pool Equals Cost Pool Indicator	Directly Assigned to Nonregulated	Direct Assignment	Investment in regulated Other Terminal Equipment is tracked by separate subsystem codes.

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2411 Poles	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2421 Aerial Cable	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2422 Underground Cable	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2423 Buried Cable	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2424 Submarine Cable	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2425 Deep Sea Cable	Not Applicable	None	None	None	There is no investment in Deep Sea Cable.
2426 Intrabuilding Network Cable	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2431 Aerial Wire	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.
2441 Conduit Systems	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This investment is currently used exclusively for regulated activities.



ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
2681 Capital Leases	Regulated	Capital Lease Usage Special Study	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Capital Lease Usage Special Study	Directly Assigned to Nonregulated	Direct Assignment	
	Common-Regulated	Capital Lease Usage Special Study	Directly Assigned to Regulated	Direct Attribution	
	Common - Nonregulated	Capital Lease Usage Special Study	Directly Assigned to Nonregulated	Direct Attribution	
	Common - Central Office	Capital Lease Usage Special Study	Relative Value: Common Central Office Equipment Investment	Indirect Attribution	
	Common - Distribution Services	Capital Lease Usage Special Study	Distribution Services - Salaries and Wages	Indirect Attribution	
	Common - Network Operations	Capital Lease Usage Special Study	Network Operations - Salaries and Wages	Indirect Attribution	
	Common - Customer Operations	Capital Lease Usage Special Study	Customer Operations - Salaries and Wages	Indirect Attribution	
	Common - Corporate Operations	Capital Lease Usage Special Study	Corporate Operations - Salaries and Wages	Indirect Attribution	
2682 Leasehold Improvements	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts - Plant Matrix	Direct Attribution	An example of the associated primary plant account would be as follows: If the amount booked to this account consists entirely of leasehold improvements to buildings, the leasehold improvement investment will be apportioned to cost pools in the same manner as the building(s) to which the improvements apply. The regulated/nonregulated apportionment will then be computed in the same manner as the related building cost pool.
2690 Intangibles	Not Applicable	None	None	None	There are no Intangibles.

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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3100 Accumulated Depreciation	Same As Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts	Direct Attribution	The apportionment of Account 3100 into cost pools is based on the subsidiary plant depreciation records. The attribution of the cost pool to nonregulated operations is based on the ratio of nonregulated to total investment in the primary plant.
3200 Accumulated Depreciation - Held for Future Telecommunication Use	Not Applicable	None	None	None	This account is not used.
3410 Accumulated Amortization - Capital Leases	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts - Plant Matrix	Direct Attribution	
3420 Accumulated Amortization - Leasehold Improvements	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts - Plant Matrix	Direct Attribution	
3500 Accumulated Amortization - Intangibles	Not Applicable	None	None	None	This account is not used.
3600 Accumulated Amortization - Other	Same as Account	Cost Pool Equals Account	Relative Value: Associated Primary Plant Accounts	Indirect Attribution	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
4040 Customers' Deposits	Same as Account	Cost Pool Equals Account	Relative Value: Revenue	Indirect Attribution	
4100 Net Current Deferred Operating Income Taxes	Same as Account	Current Deferred Income Tax Special Study	Relative Value: Associated Primary Plant Accounts	Direct Attribution	
4120 Other Accrued Liabilities	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	
	Compensated Absences	Individual Transaction Analysis	Relative Value: Total Operating Salaries and Wages Expense	Indirect Attribution	
	Other Interest Charges	Individual Transaction Analysis	Relative Value: Telephone Plant in Service	Indirect Attribution	
4340 Net Noncurrent Deferred Operating Income Taxes	Same as Account	Noncurrent Deferred Income Tax Special Study	Relative Value: Associated Primary Plant Accounts	Direct Attribution	
4360 Other Deferred Credits	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	
	Common - Residual of Account	Cost Pool Equals Residual of Account	General Allocator	General Allocation	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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5001 Basic Area Revenue	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	Accounts 5000-5270 (excluding 5050 & 5230 ) series of revenue accounts is not used to record nonregulated revenues. By definition, these accounts record only regulated revenues
5002 Optional Ext Area	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5003 Cellular Mobile	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5004 Other Mobile Service	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5010 Public Telephone	Same as Account	Cost Pool Equals Account	Directly Assigned to Nonregulated	Direct Assignment	
5040 Local Private Line	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5050 Customer Premise Revenue	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	This account includes revenue from tariffed information/termination plant.

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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5060 Other Local Exchange	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5069 Other Local Settlement	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5081 End User	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5082 Switched Access	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5083 Special Access	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5084 State Access	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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5100 LD Msg Rev (Class A)	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5111 LD Inward-only	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5112 LD Outward-only	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5121 Subvce LD pvt ntwk	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5122 Vce LD pvt network	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5123 Audio LD pvt ntwk	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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5124 Video LD pvt ntwk	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5125 Digital LD pvt ntwk	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5126 LD pvt ntwk switch	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5128 Other LD pvt ntwk	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5129 Other LD private settlement	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5160 Other LD	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5169 Other LD Settlement	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	

ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
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5230 Directory Revenue	Regulated	Individual Transaction Analysis	Directly Assigned to Regulated	Direct Assignment	
	Nonregulated	Individual Transaction Analysis	Directly Assigned to Nonregulated	Direct Assignment	
5240 Rent	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5250 Corporate Operation	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5260 Misc. (Class A)	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5261 Special Billing Arrangement	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5262 Customer Operations	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5263 Plant Operations	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5264 Other Incident Reg	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	



ACCOUNT	COST POOL	COST POOL IDENTIFICATION BASIS	REGULATED/NONREGULATED APPORTIONMENT BASIS	ALLOCATION METHOD	COMMENTS
5269 Other Settlements	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5270 Carrier Billing & Collections	Same as Account	Cost Pool Equals Account	Directly Assigned to Regulated	Direct Assignment	
5280 Nonregulated Operating Revenue	Same as Account	Cost Pool Equals Account	Directly Assigned to Nonregulated	Direct Assignment	
5301 Uncollectible Revenue - Telecommunications	Same as Account	Cost Pool Equals Account	Relative Value: Revenue	Indirect Attribution	
5302 Uncollectible Revenue - Other	Same as Account	Cost Pool Equals Account	Relative Value: Revenue	Indirect Attribution	